

## --- Black “Caddy” Consumption Stamps - (1871-1883) ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 39, May 2002

“The CADDY excise stamp was redesigned in 1871, with the first delivery by BABN occurring at the end of July. ... New BOXES stamps were added later in red (pre-October 1873) and in black (post-October 1873). Initially and predominantly, these new upright rectangular stamps were printed from steel plates, with some later production by lithographic transfers. In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubber stamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used.”

---

The catalogue lists the vertical format black “CADDY” stamps as follows:

- RM-65a** - CADDY, Open, black, perforated 12, recess printed on *block watermarked* thick wove, with 5 mm. controls  
**RM-65** - CADDY, Open, black, perforated 12, recess printed on *unwatermarked* wove, with 5 mm. controls
- RM-170** - CADDY, Montreal, black, perf 12, recess printed on *block wmkd* thick wove, 5 mm. controls - *J. L. Vincent*  
**RM-168** - CADDY, Montreal, black, perf 12, recess printed on *block wmkd* thick wove, 5 mm. controls - *Dunbar Browne*
- RM-173** - CADDY, Toronto, black, perf 12, recess printed on *block wmkd* thick wove, 5 mm. controls - *J. Morrow*
- 

<b>1st BABN Contract</b> (1868-1873)	John McKay records that 65,000 <i>recess printed</i> black CADDY were ‘delivered’. These are prior to 1874, and thus are all Division Open.
<b>2nd BABN Contract</b> (1873-1878)	John McKay records that another 61,000 <i>recess printed</i> black CADDY were ‘delivered’. A tentative breakdown follows: Division Open - 28,000 Montreal Division - 23,000 - <i>Dunbar Browne</i> Toronto Division - 10,000 - <i>J. Morrow</i> .
<b>3rd BABN Contract</b> (1878-1886)	John McKay further records that an additional 64,000 <i>recess printed</i> black CADDY were ‘delivered’. A tentative breakdown follows: Division Open - 10,000 Montreal Division - 10,000 - <i>Dunbar Browne</i> Montreal Division - 30,000 - <i>J. L. Vincent</i> Toronto Division - 14,000 - <i>J. Morrow</i>

Chris Ryan reports that *J. L. Vincent* replaced *Dunbar Browne* as Collector at Montreal on May 1st 1879.

---

### --- the control number ranges - as recorded to date ---

<b>RM-65</b> - CADDY, Open, black, perf 12, on <i>unwmkd</i> wove, 5 mm. controls	- <b>77140</b> to <b>81186</b>
<b>RM-65a</b> - CADDY, Open, black, perf 12, on <i>block wmkd</i> wove, 5 mm. controls	- no numbered copies
<b>RS-1</b> - RM-65a overprinted <b>FIVE</b> <del>LBS.</del> <b>SNUFF</b>	- <b>88491</b> to <b>88546</b>
<b>RS-5</b> - RM-65a overprinted <b>TEN</b> <del>LBS.</del> <b>SNUFF</b>	- <b>94085</b> to <b>94399</b>
<b>RM-168</b> - CADDY, Montreal, black, perf 12, block wmkd wove - <i>Dunbar Browne</i>	- <b>10250</b> to <b>33096</b>
<b>RM-170</b> - CADDY, Montreal, black, perf 12, block wmkd wove - <i>J. L. Vincent</i>	- <b>99678</b> to <b>99769</b>
<b>RM-173</b> - CADDY, Toronto, black, perf 12, block wmkd wove - <i>J. Morrow</i>	- <b>02432</b> to <b>21021</b>

It seems fairly obvious that **RM-170** was control numbered incorrectly, using the sequence proper to the Division Open black CADDY stamps.

---

--- RM-65 - Division Open - BLACK - “Caddy” - 1876-83 ---

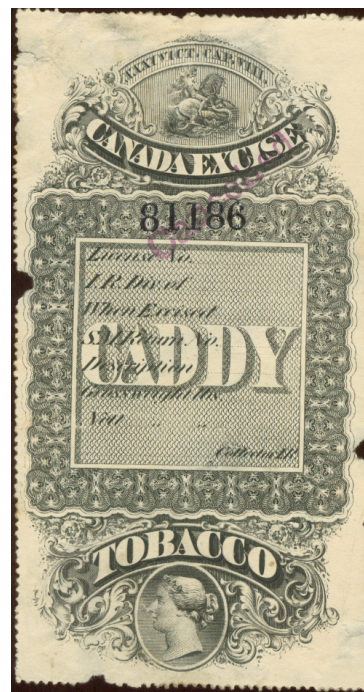
--- recess printed on *unwatermarked* thick wove - perforated 12 ---

--- 60 x 112 mm. - “VICT. XXXI - CAP. VIII” - 5 mm. blue control numbers - scanned at 75% scale ---

--- with “S. M. Return No.” ..... on the 4th line ---

The catalogue lists the vertical format black “CADDY” stamps as follows:

RM-65 - CADDY, Open, black, perforated 12, recess printed on *unwatermarked* wove, with 5 mm. controls



★RM-65 - CADDY, Division Open, black, perforated 12, with 5 mm. control number **77140**, recess printed on *unwatermarked* thick wove, used by Licensee # 5 at *Guelph* for 17½ pounds of *Cavendish*, dated 19 / 76 in April 1876, signed by *D. MacLean*

Chris Ryan reports *D. MacLean* was the Primary Collector at *Guelph* from July 1st 1876, and that previously he had acted as Deputy Collector.

★RM-65 CP - CADDY, Open, black, perforated 12, with 5 mm. control number **81186**, recess printed on *unwatermarked* thick wove - stamped *Cancelled* in Roman letters

<b>77140</b> ★	04/76	RM-65	CADDY, black, Division Open, on unwatermarked thick wove paper, used at <i>Guelph</i> on 17½ lbs. of <i>Cavendish</i> , by Licensee # 5, dated 19.76
<b>77143</b>	04/76	RM-65	CADDY, black, Division Open, on unwatermarked thick wove paper, used at <i>Guelph</i> on 17½ lbs. of <i>Cavendish</i> , by Licensee # 5, dated 19.76
<b>77160</b> ★	04/76	RM-65	CADDY, black, Division Open, on unwatermarked thick wove paper, used at <i>Guelph</i> on 21 lbs. of <i>Cavendish</i> , by Licensee # 5, dated 19.76
<b>77476</b> ★	07/76	RM-65	CADDY, black, Division Open, on unwatermarked thick wove paper, used at <i>Guelph</i> on 38¼ lbs. of <i>Cut</i> , nett. 25 lbs., by Licensee # 5, dated 2.76, signed <i>D. MacLean</i>
<b>77689</b>		RM-65	CADDY, black, Division Open, black, unwatermarked thick wove, Licensee # 2
<b>78132</b>		RM-65	CADDY, black, Division Open, black, unwatermarked thick wove
<b>79507</b>		RM-65	CADDY, black, Division Open, black, unwatermarked thick wove
<b>81186</b> ★		RM-65	CADDY, black, Division Open, black, unwatermarked thick wove paper, stamped <i>Cancelled</i> in Roman letters

--- RM-65an - Division Open - BLACK - “Caddy” - 1876-82 ---

--- recess printed on *block watermarked* thick wove - perforated 12 ---

--- 60 x 112 mm. - “VICT. XXXI - CAP. VIII” - *without* control numbering - scanned at 75% scale ---

--- with “S. M. Return No.” ..... on the 4th line ---

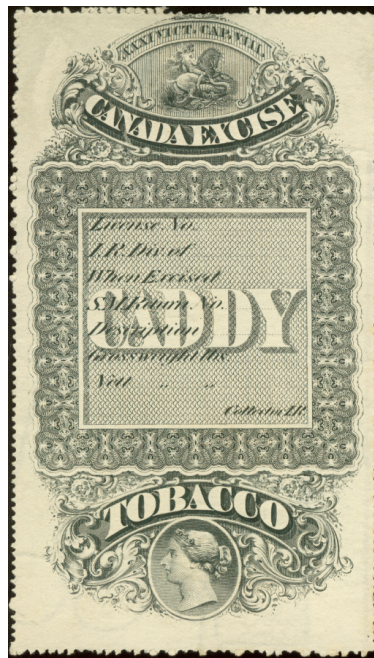
---

The collection contains only the below illustrated copy of **RM-65an**. I do not list a simple *control-numbered* copy of **RM-65a** without the Provisional Gothic **SNUFF** overprint for 1883, as shown on the following page. A control numbered copy of **RM-65a** is **WANTED** (without the red overprint). The Budget of 1883 was the first to impose a special excise tax on snuff. Previously snuff production had simply been taxed as manufactured tobacco.

---

The Lee Brandom catalogue lists the vertical format black “CADDY” stamps as follows:

**RM-65a** - CADDY, Open, black, perforated 12, recess printed on *block watermarked* thick wove, with 5 mm. controls



★**RM-65an** - CADDY, Division Open, black, perforated 12, *without* control numbering, recess printed on *block watermarked* horizontal mesh thick wove

---

Manufactured tobacco -	1867 - 10¢ per pound
	1870 - 15¢ per pound
	1874 - 20¢ per pound

The separate taxation of “snuff” began with the Budget of 1883. These “Snuff” overprints are using *remainder copies* of the black Division Open Caddy stamp **RM-65a** which was declared obsolete in July 1883.

Snuff - in 1883 -	Over 40% moisture - 8¢ per pound
	Under 40% moisture - 12¢ per pound

---



--- RM-65a / RS-1 - Division Open - BLACK - “Caddy” - 1883 ---

--- recess printed on *block watermarked* thick wove paper - perforated 12 ---

--- 60 x 112 mm. - “VICT. XXXI - CAP. VIII” - 5 mm. blue controls - scanned at 75% scale ---

--- with “S. M. Return No.” ..... on the 4th line ---

--- Provisional 1883 Gothic overprint **FIVE** LBS. **SNUFF** / NOT MORE THAN / 40% / MOISTURE ---



★ RM-65a / RS-1 CP - CADDY, Division Open, black, perforated 12, with 5 mm. control number **88491**, on *block wmkd* thick wove, overprinted **FIVE** LBS. **SNUFF** / NOT MORE THAN / 40% / MOISTURE, stamped **CANCELLED**

★ RM-65a / RS-1 - CADDY, Division Open, black, perforated 12, with 5 mm. control number **88842**, on *block wmkd* thick wove, overprinted **FIVE** LBS. **SNUFF** / NOT MORE THAN / 40% / MOISTURE

<b>88465</b>	RS-1 / RM-65a CP	CADDY, Division Open, black, on <i>block watermarked</i> thick wove, stamped <b>CANCELLED</b> in 3 mm. Gothic letters
<b>88471</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88491</b> ★	RS-1 / RM-65a CP	CADDY, Division Open, black, on <i>block watermarked</i> thick wove, stamped <b>CANCELLED</b>
<b>88507</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88510</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88534</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88537</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88542</b> ★	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88546</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88565</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>88575</b>	RS-1 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove

All of these **CANCELLED** stamping are suspect, since most originate with a dealer in Holland who sells nothing else, and many of the control numbers have been previously reported without the **CANCELLED** stamping.

There are legitimate **CANCELLED** stamps, as many in the collection were taken from a very old ‘work book’ belonging to an Area Collector, where they were listed as *obsolete*. These legitimate copies usually occur on *unwatermarked* wove paper with a distinct vertical mesh - as found on the initial printings of the 1880-81 RP-strips.

--- RS-5 / RM-65a - Division Open - BLACK - “Caddy” - 1883 ---

--- recess printed on *block watermarked* thick wove - perforated 12 ---

--- 60 x 112 mm. - “VICT. XXXI - CAP. VIII” - 5 mm. blue control numbers - scanned at 75% scale ---

--- with “S. M. Return No.” ..... on the 4th line ---

--- Provisional 1883 Gothic overprint **TEN** LBS. **SNUFF** / NOT MORE THAN / 40% / MOISTURE ---



★ RS-5 / RM-65a - CADDY, Division Open, black, perforated 12, with 5 mm. control number **94399**, on *block wmkd* thick wove, overprinted **TEN** LBS. **SNUFF** / NOT MORE THAN / 40% / MOISTURE

★ RS-5 / RM-65a - CADDY, Division Open, black, perforated 12, with 5 mm. control number **94290**, on *block wmkd* thick wove, overprinted **TEN** LBS. **SNUFF** / NOT MORE THAN / 40% / MOISTURE, stamped **CANCELLED**

<b>94085</b>	RS-5 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>94087</b>	RS-5 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>94290</b> ★	RS-5 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove, stamped <b>CANCELLED</b> - suspect
<b>94392</b>	RS-5 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>94396</b>	RS-5 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>94399</b> ★	RS-5 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove
<b>94486</b>	RS-5 / RM-65a	CADDY, Division Open, black, on <i>block watermarked</i> thick wove, stamped <b>CANCELLED</b> - suspect

A control problem arises with the Montreal Division **RM-170** inscribed *J. L. Vincent*. Chris Ryan’s research indicates that *Dunbar Browne* was replaced by *J.L. Vincent* on April 30th 1879, and thus these must have been produced under the **3rd BABN Contract** (1878-1886). Yet the control numbers (ranging from **99678** to **99769**) apparently *do not* continue the Montreal control sequence, but revert to that used on the block watermarked **RM-65a** Division Open stamps, continuing the control sequence as found on the 1883 **SNUFF** provisional overprints.

File path is [ c:\ CR - STAMPS \ RM\_STAMPS \ CADDY \ Black \ 1871\_Open - vertical,  
In MS Word 2007 for Windows 7,  
Formatted for a HP CP 1525 Laser Jet,  
October 29th 2013, JBH